



Trustees' Financial Summary

FY2015-16

Submit ID: 0311-92295972

**** Recalculated ****

15 Flathead County

0311 Flathead H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Gwyn Andersen **Phone #:** (406) 751-3412

(Signature)

(Date)

Chair, Board of Trustees: Joe Brenneman

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: TSC Solutions

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	Pepsi	LOCAL		
103	Academic Transition Center	LOCAL		
107	Centurylink	LOCAL		
108	Farm to School	LOCAL		
109	IB Exam Scholarship	LOCAL		
111	Legends Advertising	LOCAL		
112	Flathead Conservation District	LOCAL		
113	Kalispell Education Foundation	LOCAL		
114	Legends Stadium GHS	LOCAL		
115	Legends Stadium FHS	LOCAL		
116	Graduation Matters	LOCAL		
118	Montana Masonice Foundation	LOCAL		
120	AIFSF/Tony Cook Award	LOCAL		
121	Plum Creek	LOCAL		
124	Whole Kids Foundation Garden Grant	LOCAL		
127	Round Up for Safety	LOCAL		
128	Building Social Acct	LOCAL		
134	FHS Alumni Outreach	LOCAL		
136	Heart Locker	LOCAL		
139	FVCC	LOCAL		
140	Smarter Lunchroom	LOCAL		
141	Land Acquisition	LOCAL		
142	Automotive FHS	LOCAL		
144	Glacier Park	LOCAL		
146	Food Service Professional Dev	LOCAL		
150	Building Administration	LOCAL		
160	District Wide	LOCAL		
170	Gifted and Talented	STATE		State
173	Applied Materials	LOCAL		
175	Student Built Homes	LOCAL		
180	Summer School	LOCAL		Local
271	Indirect Cost Reimb	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
281	Tuition & Disability Determination	LOCAL		
288	Job Coach	LOCAL		
327	State Advancing Agriculture Ed	STATE		STATE
329	Interlocal Incentive Pmt	LOCAL		
360	Gifted and Talented	STATE		State
365	Indian Education for All	STATE		
391	CTE Agriculture	STATE		
392	Business	STATE		
393	CTE Health Occupations	STATE		
394	CTE Fam Con Sci	STATE		
395	CTE Tech Ed	STATE		
427	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL		84.013A
444	Revenue	LOCAL		
451	Carl Perkins Basic Grant	FEDERAL		
465	AWARE and Various	FEDERAL		
471	ACT Plus Writing Admin	FEDERAL		
474	Pre-Employment Transition Services	LOCAL		
710	School Spons Extracurricular	LOCAL		
720	School Sponsored Athletics	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,906,072.80	355,143.83	609,532.09	122,297.49
02	Taxes Receivable - Real and Personal (120-149)	227,495.39	59,757.70	8,614.75	
03	Taxes Receivable - Protested (150-159)	5,558.60	1,284.36	193.86	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	30,049.31			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,169,176.10	416,185.89	618,340.70	122,297.49
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	233,053.99	61,042.06	8,808.61	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	10,671.86			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,925,450.25	355,143.83	609,532.09	122,297.49
52	TOTAL FUND BALANCE/EQUITY	1,936,122.11	355,143.83	609,532.09	122,297.49
53	TOTAL LIABILITIES AND FUND BALANCE	2,169,176.10	416,185.89	618,340.70	122,297.49

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		477,526.85	1,283,789.37	54,476.74
02	Taxes Receivable - Real and Personal (120-149)	8,123.49			4,329.76
03	Taxes Receivable - Protested (150-159)	141.07			118.26
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			160,882.59	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,264.56	477,526.85	1,444,671.96	58,924.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,264.56			4,448.02
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		477,526.85	1,444,671.96	54,476.74
52	TOTAL FUND BALANCE/EQUITY		477,526.85	1,444,671.96	54,476.74
53	TOTAL LIABILITIES AND FUND BALANCE	8,264.56	477,526.85	1,444,671.96	58,924.76

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	410,010.78		10,000.00	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	410,010.78		10,000.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	410,010.78		10,000.00	
52	TOTAL FUND BALANCE/EQUITY	410,010.78		10,000.00	
53	TOTAL LIABILITIES AND FUND BALANCE	410,010.78		10,000.00	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	335,420.82			714,420.33
02	Taxes Receivable - Real and Personal (120-149)				126,096.44
03	Taxes Receivable - Protested (150-159)				2,721.97
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	335,420.82			843,238.74
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				128,818.41
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	335,420.82			714,420.33
52	TOTAL FUND BALANCE/EQUITY	335,420.82			714,420.33
53	TOTAL LIABILITIES AND FUND BALANCE	335,420.82			843,238.74

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,699.10	435,863.16		
02	Taxes Receivable - Real and Personal (120-149)		443.44		
03	Taxes Receivable - Protested (150-159)		8.76		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	18,699.10	436,315.36		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		452.20		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	18,699.10	435,863.16		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	18,699.10	435,863.16		
53	TOTAL LIABILITIES AND FUND BALANCE	18,699.10	436,315.36		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,868.27	2,781,935.58	717,907.46	616,884.80
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			16.95	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	33,868.27	2,781,935.58	717,924.41	616,884.80
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	33,868.27	2,781,935.58	717,924.41	616,884.80
52	TOTAL FUND BALANCE/EQUITY	33,868.27	2,781,935.58	717,924.41	616,884.80
53	TOTAL LIABILITIES AND FUND BALANCE	33,868.27	2,781,935.58	717,924.41	616,884.80



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	5,664,093.13	5,297,304.55
1190	Penalties and Interest on Taxes	19,016.68	12,226.59
1310	Individual Tuition	19,226.66	13,540.00
1510	Interest Earnings	30,259.35	16,216.97
3110	Direct State Aid	8,383,964.63	8,706,052.49
3111	Quality Educator	618,955.74	639,939.41
3112	At Risk Student	54,928.78	57,754.13
3113	Indian Education For All	58,384.80	60,322.32
3114	American Indian Achievement Gap	9,400.00	10,250.00
3115	State Spec Ed Allowable Cost Pymt to Districts	580,986.00	582,422.40
3116	Data For Achievement	42,930.00	57,780.00
3117	State Tuition for State Placement	9,359.09	1,457.16
3118	Natural Resource Development	59,745.50	97,739.35
3120	State Guaranteed Tax Base Aid	3,126,243.12	3,433,741.44
3444	State School Block Grant	807,391.12	807,391.12
3446	SB96 Block Grant Reimbursement	59,309.09	0.00
6100	Material Prior Period Revenue Adjustments	-318,919.21	-31,305.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,225,274.48	19,762,832.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	8,117,879.06	8,005,116.14
			2XX Personal Services - Employee Benefits	909,144.93	903,849.84
			3XX Purchased Professional and Technical Services	1,908.30	16,255.00
			4XX Purchased Property Services	11,666.55	9,726.67
			5XX Other Purchased Services	76,758.59	81,144.88
			6XX Supplies and Materials	307,774.25	288,392.28
			7XX Property and Equipment Acquisition	0.00	20,305.50
			810 Dues and Fees	10,945.00	16,265.00
			8XX Other Expenditures	935.00	125,979.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	887,494.35	1,114,582.52
			2XX Personal Services - Employee Benefits	89,729.80	108,562.90
			3XX Purchased Professional and Technical Services	95,869.54	102,377.22
			4XX Purchased Property Services	0.00	998.15
			5XX Other Purchased Services	94,244.37	99,735.99

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	122,771.99	43,992.81
			7XX Property and Equipment Acquisition	0.00	13,275.18
			810 Dues and Fees	0.00	3,129.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	13,591.05	18,551.02
			2XX Personal Services - Employee Benefits	67.64	95.46
			3XX Purchased Professional and Technical Services	4,420.13	390.00
			4XX Purchased Property Services	0.00	96.00
			5XX Other Purchased Services	4,025.09	4,218.64
			6XX Supplies and Materials	1,260.79	1,120.93
			810 Dues and Fees	20,750.00	22,038.09
		222X Educational Media Services			
			1XX Personal Services - Salaries	394,692.84	407,441.48
			2XX Personal Services - Employee Benefits	58,244.31	57,967.43
			4XX Purchased Property Services	333.07	342.63
			5XX Other Purchased Services	24.13	336.44
			6XX Supplies and Materials	51,611.07	51,331.49
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	271,864.49	192,900.82
			2XX Personal Services - Employee Benefits	19,467.30	24,869.56
			3XX Purchased Professional and Technical Services	48,746.20	39,704.14
			4XX Purchased Property Services	0.00	187.20
			5XX Other Purchased Services	71,596.94	76,920.73
			6XX Supplies and Materials	16,258.13	14,503.83
			810 Dues and Fees	7,686.72	12,298.08
			8XX Other Expenditures	7,948.80	3,457.70
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	1,024,656.45	1,013,178.06
			2XX Personal Services - Employee Benefits	88,778.97	101,783.20
			3XX Purchased Professional and Technical Services	316.00	6,767.37
			4XX Purchased Property Services	718.56	670.42
			5XX Other Purchased Services	36,609.40	45,958.60
			6XX Supplies and Materials	101,138.17	145,811.90
			7XX Property and Equipment Acquisition	11,659.00	13,499.04
			810 Dues and Fees	915.00	6,475.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	271,418.61	136,297.85
			2XX Personal Services - Employee Benefits	13,209.37	13,753.05
			3XX Purchased Professional and Technical Services	20,547.40	28,413.36
			4XX Purchased Property Services	0.00	24.00
			5XX Other Purchased Services	5,869.68	5,608.25
			6XX Supplies and Materials	9,896.25	8,564.75

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			7XX Property and Equipment Acquisition	22,734.00	0.00
			810 Dues and Fees	192.00	224.46
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	806,430.69	826,784.01
			2XX Personal Services - Employee Benefits	157,315.93	166,077.58
			3XX Purchased Professional and Technical Services	208,297.24	197,267.59
			4XX Purchased Property Services	560,773.18	514,313.95
			5XX Other Purchased Services	63,095.51	67,721.96
			6XX Supplies and Materials	188,141.23	208,809.72
			7XX Property and Equipment Acquisition	25,832.05	18,561.12
			810 Dues and Fees	606.09	209.37
			8XX Other Expenditures	500.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	799.31	2,854.81
			2XX Personal Services - Employee Benefits	64.88	155.20
			5XX Other Purchased Services	1,118.88	1,355.81
			6XX Supplies and Materials	529.85	888.68
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	3,395.00
			7XX Property and Equipment Acquisition	780.00	0.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			860 Agent Fees/Issuance Costs	0.00	500.00
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	737,095.01	867,751.27
			2XX Personal Services - Employee Benefits	122,866.68	127,743.97
			5XX Other Purchased Services	206.06	48.10
			6XX Supplies and Materials	1,916.57	2,248.82
		21XX Support Services - Students			
			1XX Personal Services - Salaries	74,023.68	164,798.56
			2XX Personal Services - Employee Benefits	4,436.37	3,554.33
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	52,583.94	58,190.33
			2XX Personal Services - Employee Benefits	5,206.25	5,587.71
			5XX Other Purchased Services	2,362.56	2,362.56
316	Data For Achievement				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	58,216.59
			3XX Purchased Professional and Technical Services	0.00	364.09
			6XX Supplies and Materials	0.00	3,579.32
		25XX Support Services - Business			
			1XX Personal Services - Salaries	42,930.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	360 State Gifted & Talented Reimbursement					
	1XXX Instruction					
			6XX Supplies and Materials	0.00	234.98	
	221X Improvement of Instruction Services					
			5XX Other Purchased Services	0.00	2,494.67	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
			1XX Personal Services - Salaries	56,867.58	59,075.29	
			2XX Personal Services - Employee Benefits	671.62	789.23	
			3XX Purchased Professional and Technical Services	0.00	392.80	
			6XX Supplies and Materials	0.00	65.00	
	21XX Support Services - Students					
			3XX Purchased Professional and Technical Services	845.60	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	1,406,627.43	1,551,143.35	
			2XX Personal Services - Employee Benefits	151,223.54	155,194.05	
			3XX Purchased Professional and Technical Services	661.85	689.00	
			4XX Purchased Property Services	12,742.35	13,958.26	
			5XX Other Purchased Services	7,427.98	6,228.23	
			6XX Supplies and Materials	53,628.67	82,921.96	
			7XX Property and Equipment Acquisition	36,103.05	1,250.00	
			810 Dues and Fees	154.50	745.00	
			8XX Other Expenditures	850.00	0.00	
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	2,378.61	1,914.74	
			2XX Personal Services - Employee Benefits	285.63	115.49	
			5XX Other Purchased Services	20,016.17	16,841.13	
			6XX Supplies and Materials	5,304.73	6,017.13	
			8XX Other Expenditures	0.00	4,113.00	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	15,199.75	7,223.11	
			2XX Personal Services - Employee Benefits	782.84	855.80	
			5XX Other Purchased Services	47,468.58	113,914.79	
			6XX Supplies and Materials	7,331.55	1,973.27	
			8XX Other Expenditures	566.75	0.00	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	164,666.08	174,475.37	
			2XX Personal Services - Employee Benefits	695.11	869.72	
			3XX Purchased Professional and Technical Services	742.54	1,820.25	
			5XX Other Purchased Services	18,754.19	2,242.58	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			6XX Supplies and Materials	8,528.86	7,618.98	
			810 Dues and Fees	16,176.49	28,658.83	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	60,349.54	34,582.32	
			2XX Personal Services - Employee Benefits	3,617.10	1,705.02	
			5XX Other Purchased Services	67,457.19	156,168.22	
			6XX Supplies and Materials	41,007.79	15,107.60	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	532,567.51	539,055.47	
			2XX Personal Services - Employee Benefits	7,284.97	7,652.72	
			3XX Purchased Professional and Technical Services	42,595.75	47,425.04	
			4XX Purchased Property Services	3,500.00	5,000.00	
			5XX Other Purchased Services	56,488.29	58,854.28	
			6XX Supplies and Materials	2,310.00	20,552.47	
			810 Dues and Fees	11,000.00	17,622.02	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>19,251,161.44</u>	<u>19,860,390.68</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					2,023,008.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,762,832.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,860,390.68	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	10,671.86	Less Last Year	0.00	(4b)	10,671.86
					10,671.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,936,122.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,380,123.37	1,396,760.33
	1190 Penalties and Interest on Taxes	4,300.13	3,125.85
	1410 Individual Transportation Fees	0.00	38,146.32
	1510 Interest Earnings	3,666.96	2,960.51
	2220 County On-Schedule Trans Reimb	189,564.02	196,372.17
	3210 State On-Schedule Trans Reimb	189,564.02	195,174.28
	3444 State School Block Grant	75,440.77	75,440.77
	3446 SB96 Block Grant Reimbursement	12,019.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,854,678.85	1,907,980.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	14,079.62	11,153.04
			2XX Personal Services - Employee Benefits	1,387.06	1,204.21
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	37,601.14	42,028.79
			2XX Personal Services - Employee Benefits	2,347.36	2,528.72
			4XX Purchased Property Services	0.00	4.43
		25XX Support Services - Business			
			1XX Personal Services - Salaries	45,040.31	47,639.85
			2XX Personal Services - Employee Benefits	4,536.41	5,859.32
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	179,396.64	211,545.07
			2XX Personal Services - Employee Benefits	46,148.22	36,585.30
			3XX Purchased Professional and Technical Services	2,994.53	6,365.07
			4XX Purchased Property Services	14,839.82	7,045.33
			5XX Other Purchased Services	1,001,628.44	1,068,949.24
			6XX Supplies and Materials	55,120.44	40,544.91
			8XX Other Expenditures	61.52	0.00
	280 Special Education - Local and State				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	11,911.55	11,643.19
			2XX Personal Services - Employee Benefits	1,300.51	1,128.91
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	73,715.76	81,713.96
			2XX Personal Services - Employee Benefits	11,409.39	17,144.34



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10		
PRC	Program	Function	Object	2015 Value	2016 Value		
			3XX Purchased Professional and Technical Services	187.50	263.34		
			4XX Purchased Property Services	3,957.37	3,955.97		
			6XX Supplies and Materials	16,328.88	16,633.42		
	999 Undistributed						
		61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	302,845.53	332,108.44		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,826,838.00	1,946,044.85		

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					393,208.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,907,980.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,946,044.85	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					355,143.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	141,348.88	200,786.32
	1190 Penalties and Interest on Taxes	490.13	399.87
	1510 Interest Earnings	2,538.97	3,362.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		144,377.98	204,548.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	5,500.00
			7XX Property and Equipment Acquisition	85,010.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				85,010.56	5,500.00

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					410,483.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					204,548.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,500.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					609,532.09 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,026.31	1,659.20
	1611 National School Lunch Program	404,988.68	293,072.85
	1613 Special Milk Program	33,246.50	3,862.25
	1630 Catering Sales	844.55	919.11
	1632 Daily Adult Sales	50,629.66	40,114.43
	1634 Daily Ala Carte Sales	264,692.59	259,467.27
	1636 Summer Program - Adult Sales	219.01	420.00
	1900 Other Revenue from Local Sources	4,513.15	47,055.75
	3220 State Food Services Match	5,084.75	5,624.39
	4550 Federal Child Nutrition	1,001,784.43	1,217,548.40
	4552 Fresh Fruit And Vegetable	93,219.33	88,706.93
	4555 School Foods Summer Program - 10.559	35,182.49	38,472.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,896,431.45	1,996,922.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	72,531.37	78,515.70
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	751,173.94	775,441.10
			2XX Personal Services - Employee Benefits	162,628.68	143,777.60
			3XX Purchased Professional and Technical Services	9,425.38	21,072.27
			4XX Purchased Property Services	23,260.22	17,177.01
			5XX Other Purchased Services	10,708.26	4,112.45
			6XX Supplies and Materials	1,013,616.03	990,703.28
			7XX Property and Equipment Acquisition	68,577.25	48,500.75
			810 Dues and Fees	1,355.41	1,164.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,113,276.54	2,080,464.66



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	247,432.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,996,922.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,080,464.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 41,592.81 (4a)	-41,592.81	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	-41,592.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	122,297.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	192,637.86	192,879.70
	1190 Penalties and Interest on Taxes	459.51	436.05
	1510 Interest Earnings	479.35	841.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>193,576.72</u>	<u>194,156.91</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		13,600.00	6,040.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		151,986.06	0.00
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		27,990.66	188,116.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>193,576.72</u>	<u>194,156.91</u>

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					194,156.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					194,156.91 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6,805.45	7,101.61
	1900 Other Revenue from Local Sources	5,665.53	0.00
	2240 County Retirement Distribution	2,708,514.86	1,788,318.05
	6100 Material Prior Period Revenue Adjustments	-3,499.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,717,486.56	1,795,419.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	1,336,512.92	1,347,853.91	
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	157,793.86	175,728.09	
		221X	Improvement of Instruction Services				
			2XX	Personal Services - Employee Benefits	2,241.23	2,950.25	
		222X	Educational Media Services				
			2XX	Personal Services - Employee Benefits	61,369.70	63,514.83	
		23XX	Support Services - General Administration				
			2XX	Personal Services - Employee Benefits	103,611.21	41,883.81	
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	162,870.46	183,320.32	
		25XX	Support Services - Business				
			2XX	Personal Services - Employee Benefits	30,631.70	27,605.06	
		26XX	Operation and Maintenance of Plant Services				
			2XX	Personal Services - Employee Benefits	119,306.68	128,369.32	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	27,389.89	33,590.47	
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	145,816.02	134,967.21	
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	12,149.94	36,924.71	
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	8,347.68	10,707.27	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	10,843.13	10,458.26	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	360 State Gifted & Talented Reimbursement					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	167.79	0.00	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	1,108.43	5,285.50	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	220,522.63	247,985.72	
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	186.96	168.42	
	392 State Career & Technical Ed Entitlement - Business					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	0.00	135.42	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	136.84	940.20	
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	359.94	447.15	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	3,234.67	1,480.89	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	22,076.81	24,853.63	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	9,060.08	5,114.97	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	67,090.83	68,893.82	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	106,642.16	114,807.24	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,609,471.56	2,667,986.47	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					1,350,093.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,795,419.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,667,986.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					477,526.85	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
103 Academic Transition Center		
	1900 Other Revenue from Local Sources	63,771.69
107 Centurylink		
	1900 Other Revenue from Local Sources	7,000.00
111 Legends Advertising		
	1900 Other Revenue from Local Sources	42,000.00
112 Flathead Conservation District		
	1900 Other Revenue from Local Sources	635.84
116 Graduation Matters		
	1900 Other Revenue from Local Sources	7,000.00
121 Plum Creek		
	1900 Other Revenue from Local Sources	8,000.00
127 Round Up for Safety		
	1900 Other Revenue from Local Sources	3,915.00
128 Building Social Acct		
	1900 Other Revenue from Local Sources	122.62
136 Heart Locker		
	1900 Other Revenue from Local Sources	21,652.26
139 FVCC		
	1900 Other Revenue from Local Sources	10,127.42
140 Smarter Lunchroom		
	1900 Other Revenue from Local Sources	1,000.00
142 Automotive FHS		
	1900 Other Revenue from Local Sources	350.00
144 Glacier Park		
	1900 Other Revenue from Local Sources	500.00
146 Food Service Professional Dev		
	1900 Other Revenue from Local Sources	600.00
150 Building Administration		
	1900 Other Revenue from Local Sources	6,798.47
160 District Wide		
	1510 Interest Earnings	7,663.01
	1900 Other Revenue from Local Sources	13,171.50
173 Applied Materials		
	1900 Other Revenue from Local Sources	640.00
180 Summer School		
	1900 Other Revenue from Local Sources	1,603.00
288 Job Coach		
	1900 Other Revenue from Local Sources	4,900.16



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391 CTE Agriculture

3900 State Career & Technical Ed Entitlement 33,148.00

392 Business

3900 State Career & Technical Ed Entitlement 56,162.00

393 CTE Health Occupations

3900 State Career & Technical Ed Entitlement 5,600.00

394 CTE Fam Con Sci

3900 State Career & Technical Ed Entitlement 21,376.00

395 CTE Tech Ed

3900 State Career & Technical Ed Entitlement 36,394.00

427 Title I, Part D, Neglected, Delinquent & At-Risk Y

4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth 33,990.00

444 Revenue

6100 Material Prior Period Revenue Adjustments -20,574.64

451 Carl Perkins Basic Grant

4510 Carl Perkins (Federal Vo-Ed) - Basic Grant 185,301.00

471 ACT Plus Writing Admin

4710 GEAR UP 5,637.00

474 Pre-Employment Transition Services

4740 Pre-Employment Transition Services (DPHHS) 26,562.50

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

585,046.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
103	Academic Transition Center				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		74,558.28
		2XX	Personal Services - Employee Benefits		11,888.35
		6XX	Supplies and Materials		0.00
			103 Subtotal		86,446.63
107	Centurylink				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		7,000.00
			107 Subtotal		7,000.00
111	Legends Advertising				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services		2,520.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		9,791.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			3XX Purchased Professional and Technical Services		5,250.00
			6XX Supplies and Materials		5,985.82
			111 Subtotal		23,547.49
112	Flathead Conservation District				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		657.58
			112 Subtotal		657.58
116	Graduation Matters				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		1,150.00
			4XX Purchased Property Services		600.00
			5XX Other Purchased Services		317.43
			6XX Supplies and Materials		7,787.37
			116 Subtotal		9,854.80
118	Montana Masonice Foundation				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials		2.99
			118 Subtotal		2.99
120	AIFSF/Tony Cook Award				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		5.07
			120 Subtotal		5.07
121	Plum Creek				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		8,000.00
			121 Subtotal		8,000.00
124	Whole Kids Foundation Garden Grant				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		36.60
			124 Subtotal		36.60



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
127	Round Up for Safety				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		6XX Supplies and Materials			3,915.00
		127 Subtotal			3,915.00
128	Building Social Acct				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		6XX Supplies and Materials			553.50
		128 Subtotal			553.50
136	Heart Locker				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			332.92
		4XX Purchased Property Services			1,394.00
		5XX Other Purchased Services			1,323.62
		6XX Supplies and Materials			3,560.20
		810 Dues and Fees			327.00
		136 Subtotal			6,937.74
139	FVCC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			9,713.48
		2XX Personal Services - Employee Benefits			55.71
		139 Subtotal			9,769.19
150	Building Administration				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		6XX Supplies and Materials			1,378.54
		810 Dues and Fees			600.00
		150 Subtotal			1,978.54
160	District Wide				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
		5XX Other Purchased Services			2,649.04
	23XX Support Services - General Administration				
		5XX Other Purchased Services			285.80
	25XX Support Services - Business				
		4XX Purchased Property Services			799.68
		6XX Supplies and Materials			556.83
		810 Dues and Fees			821.02



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	5XX Non-Public School Programs				
	221X Improvement of Instruction Services				
		5XX Other Purchased Services			0.00
		160 Subtotal			5,112.37
175	Student Built Homes				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		810 Dues and Fees			0.00
		175 Subtotal			0.00
288	Job Coach				
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries			3,655.00
		2XX Personal Services - Employee Benefits			32.80
		288 Subtotal			3,687.80
329	Interlocal Incentive Pmt				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		5XX Other Purchased Services			593.39
	25XX Support Services - Business				
		6XX Supplies and Materials			3,153.60
		329 Subtotal			3,746.99
391	CTE Agriculture				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			4,543.60
		4XX Purchased Property Services			1,792.01
		6XX Supplies and Materials			19,041.11
		810 Dues and Fees			20.00
		391 Subtotal			25,396.72
392	Business				
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		5XX Other Purchased Services			5,780.88
		6XX Supplies and Materials			34,833.19
		810 Dues and Fees			234.00
		392 Subtotal			40,848.07



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
393	CTE Health Occupations				
	393 State Career & Technical Ed Entitlement - Health Occupations				
	1XXX Instruction				
			6XX Supplies and Materials		335.60
			393 Subtotal		335.60
394	CTE Fam Con Sci				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			5XX Other Purchased Services		961.66
			6XX Supplies and Materials		15,600.89
			394 Subtotal		16,562.55
395	CTE Tech Ed				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
			4XX Purchased Property Services		1,048.87
			5XX Other Purchased Services		275.00
			6XX Supplies and Materials		23,489.00
			7XX Property and Equipment Acquisition		3,156.57
			395 Subtotal		27,969.44
427	Title I, Part D, Neglected, Delinquent & At-Risk Y				
	427 Title I, Part D, Neglected, Delinquent & At-Risk Youth				
	1XXX Instruction				
			1XX Personal Services - Salaries		22,248.88
			2XX Personal Services - Employee Benefits		11,741.12
			427 Subtotal		33,990.00
451	Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		850.00
			4XX Purchased Property Services		3,859.92
			6XX Supplies and Materials		101,988.89
			7XX Property and Equipment Acquisition		7,411.00
			810 Dues and Fees		3,000.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries		26,586.12
			2XX Personal Services - Employee Benefits		6,597.61
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		31,627.46
			8XX Other Expenditures		3,380.00
			451 Subtotal		185,301.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
465	AWARE and Various				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		4,845.20
			465 Subtotal		4,845.20
471	ACT Plus Writing Admin				
	471	GEAR UP			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		260.00
			2XX Personal Services - Employee Benefits		50.46
			4XX Purchased Property Services		1,870.00
			6XX Supplies and Materials		3,326.15
			471 Subtotal		5,506.61
710	School Spons Extracurricular				
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries		848.96
			2XX Personal Services - Employee Benefits		4.16
			710 Subtotal		853.12
720	School Sponsored Athletics				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		17,128.23
			720 Subtotal		17,128.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					529,988.83

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					1,389,613.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					585,046.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					529,988.83 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,444,671.96 (5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
103 Academic Transition Center	63,771.69	86,446.63	-22,674.94
107 Centurylink	7,000.00	7,000.00	0.00
111 Legends Advertising	42,000.00	23,547.49	18,452.51
112 Flathead Conservation District	635.84	657.58	-21.74
116 Graduation Matters	7,000.00	9,854.80	-2,854.80
118 Montana Masonice Foundation	0.00	2.99	-2.99
120 AIFSF/Tony Cook Award	0.00	5.07	-5.07
121 Plum Creek	8,000.00	8,000.00	0.00
124 Whole Kids Foundation Garden Grant	0.00	36.60	-36.60
127 Round Up for Safety	3,915.00	3,915.00	0.00
128 Building Social Acct	122.62	553.50	-430.88
136 Heart Locker	21,652.26	6,937.74	14,714.52
139 FVCC	10,127.42	9,769.19	358.23
140 Smarter Lunchroom	1,000.00	0.00	1,000.00
142 Automotive FHS	350.00	0.00	350.00
144 Glacier Park	500.00	0.00	500.00
146 Food Service Professional Dev	600.00	0.00	600.00
150 Building Administration	6,798.47	1,978.54	4,819.93
160 District Wide	20,834.51	5,112.37	15,722.14
173 Applied Materials	640.00	0.00	640.00
175 Student Built Homes	0.00	0.00	0.00
180 Summer School	1,603.00	0.00	1,603.00
288 Job Coach	4,900.16	3,687.80	1,212.36
329 Interlocal Incentive Pmt	0.00	3,746.99	-3,746.99
391 CTE Agriculture	33,148.00	25,396.72	7,751.28
392 Business	56,162.00	40,848.07	15,313.93
393 CTE Health Occupations	5,600.00	335.60	5,264.40
394 CTE Fam Con Sci	21,376.00	16,562.55	4,813.45
395 CTE Tech Ed	36,394.00	27,969.44	8,424.56
427 Title I, Part D, Neglected, Delinquent & At-Risk Y	33,990.00	33,990.00	0.00
444 Revenue	-20,574.64	0.00	-20,574.64
451 Carl Perkins Basic Grant	185,301.00	185,301.00	0.00
465 AWARE and Various	0.00	4,845.20	-4,845.20
471 ACT Plus Writing Admin	5,637.00	5,506.61	130.39
474 Pre-Employment Transition Services	26,562.50	0.00	26,562.50
710 School Spons Extracurricular	0.00	853.12	-853.12
720 School Sponsored Athletics	0.00	17,128.23	-17,128.23
Total	585,046.83	529,988.83	55,058.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	125,550.32	101,142.48
	1190 Penalties and Interest on Taxes	457.20	248.74
	1340 Fees for Adult Education	2,110.00	1,840.00
	1510 Interest Earnings	721.92	738.11
	1920 Contributions/Donations from Private Sources	0.00	40.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>128,839.44</u>	<u>104,009.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	842.73	7,044.43
			2XX Personal Services - Employee Benefits	4.10	144.21
			5XX Other Purchased Services	1,753.00	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	2,976.01	3,049.95
			2XX Personal Services - Employee Benefits	210.99	211.36
			5XX Other Purchased Services	0.00	2,339.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	<u>112,904.17</u>	<u>88,433.93</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>118,691.00</u>	<u>101,222.88</u>

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	51,690.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104,009.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,222.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,476.74	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	127,710.00	145,530.00
	1510 Interest Earnings	2,257.11	2,974.94
	3260 State Driver's Education Reimbursement	45,692.91	55,296.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		175,660.02	203,801.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	134,628.42	139,173.81
			2XX Personal Services - Employee Benefits	656.05	678.01
			3XX Purchased Professional and Technical Services	0.00	60.00
			4XX Purchased Property Services	13,355.39	13,320.51
			5XX Other Purchased Services	5,299.26	4,722.01
			6XX Supplies and Materials	5,481.79	8,131.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				159,420.91	166,086.06

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					372,295.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					203,801.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,086.06 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					410,010.78 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	131.70	222.10
	1900 Other Revenue from Local Sources	0.00	9,378.00
	1910 Rentals	23,392.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,524.40	9,600.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		5,296.00	0.00
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		5,647.00	21,018.26
		2XX Personal Services - Employee Benefits		36.23	929.12
		3XX Purchased Professional and Technical Services		0.00	6,800.64
		4XX Purchased Property Services		144.25	324.75
		6XX Supplies and Materials		0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,123.48	30,072.77

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					30,472.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,600.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,072.77 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,000.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,072.03	2,078.65
	1900 Other Revenue from Local Sources	80,827.08	84,219.00
	3281 State Technology Aid	19,318.64	19,377.20
	3445 State Combined Fund School Block Grant	190,460.58	0.00
	3447 SB96 Combined Block Grant Reimbursement	31,272.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		323,950.64	105,674.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		1XX Personal Services - Salaries		111,673.94	10,157.71
		2XX Personal Services - Employee Benefits		5,986.23	4,633.93
		3XX Purchased Professional and Technical Services		8,236.40	6,824.62
		4XX Purchased Property Services		195.00	0.00
		5XX Other Purchased Services		63,586.46	64,987.28
		6XX Supplies and Materials		23,072.50	3,703.54
		7XX Property and Equipment Acquisition		13,331.04	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		0.00	27,420.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				226,081.57	117,727.66

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	347,473.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105,674.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	117,727.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	335,420.82	(5)



Trustees' Financial Summary

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15 Flathead County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,535,747.42	2,932,293.89
	1190 Penalties and Interest on Taxes	8,636.93	6,225.92
	1510 Interest Earnings	10,334.49	8,602.18
	1900 Other Revenue from Local Sources	0.00	1.00
	3120 State Guaranteed Tax Base Aid	361,735.17	227,065.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,916,454.01	3,174,188.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	0.00	19,383.55
			840 Principal On Debt	2,998,071.38	2,025,000.00
			850 Interest on Debt	0.00	916,855.00
			860 Agent Fees/Issuance Costs	0.00	950.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,998,071.38	2,962,188.55

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	502,419.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,174,188.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,962,188.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	714,420.33	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	110.62	161.27
	1900 Other Revenue from Local Sources	5,244.30	1,139.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,354.92	1,300.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	17,398.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,300.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,699.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	8,233.43	0.00
	1190 Penalties and Interest on Taxes	1.42	0.00
	1510 Interest Earnings	4,821.54	4,603.73
	1900 Other Revenue from Local Sources	16,592.66	10,675.11
	3445 State Combined Fund School Block Grant	0.00	190,460.58
	6100 Material Prior Period Revenue Adjustments	0.00	-474.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>29,649.05</u>	<u>205,265.29</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	945.00
		21XX	Support Services - Students		
			6XX Supplies and Materials	15,533.60	24,295.97
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	51,611.72
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	44,031.84	187,055.30
			4XX Purchased Property Services	13,380.00	0.00
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	0.00	17,042.69
			5XX Other Purchased Services	639.10	0.00
			7XX Property and Equipment Acquisition	64,106.89	238,483.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>137,691.43</u>	<u>519,433.70</u>



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					750,031.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					205,265.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					519,433.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					435,863.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81	
PRC	Revenue		2015 Value	2016 Value
	1920 Contributions/Donations from Private Sources		0.00	1,020.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>0.00</u>	<u>1,020.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			870 Student Scholarships		0.00	325.00
			8XX Other Expenditures		7,552.64	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>7,552.64</u>	<u>825.00</u>

Schedule Of Changes Worksheet						Fund Code 81	
Beginning Fund Balance						33,673.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,020.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						825.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						33,868.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 82	
PRC	Revenue			2015 Value	2016 Value
	1510 Interest Earnings			7,648.10	12,552.62
	5300 Operating Transfers from Other Funds			443,740.36	608,659.28
	5700 Resources Transferred from Other School Districts or Cooperatives			122,166.89	391,181.07
	6100 Material Prior Period Revenue Adjustments			0.00	731.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				573,555.35	1,013,123.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
	21XX Support Services - Students					
		6XX Supplies and Materials			0.00	100,003.00
	25XX Support Services - Business					
		3XX Purchased Professional and Technical Services			731.00	0.00
	4XXX Facilities Acquisition and Construction Services					
		7XX Property and Equipment Acquisition			129,736.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					130,467.82	100,003.00

Schedule Of Changes Worksheet						Fund Code 82	
Beginning Fund Balance						1,868,814.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,013,123.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,003.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,781,935.58	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 84
PRC	Revenue	2015 Value	2016 Value	
	1XXX Revenues from Student Activities	1,718,804.31	1,634,190.87	
	6100 Material Prior Period Revenue Adjustments	0.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,718,804.31</u>	<u>1,634,190.87</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	1,704,498.69	1,582,504.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,704,498.69	1,582,504.58	

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						666,238.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,634,190.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,582,504.58 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						717,924.41 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4,400.39	4,603.87
	1920 Contributions/Donations from Private Sources	12,088.51	9,216.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,488.90	13,820.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		1,500.00	40,100.00
		8XX Other Expenditures		37,475.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				38,975.00	40,100.00

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	643,164.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,820.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,100.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	616,884.80	(5)

Trustees' Financial Summary

FY2015-16

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	564,214.24	634,918.25
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,372,105.72	1,499,251.72
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	9,672,828.72	7,898,658.48
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	92,121.83	106,312.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,208.75	1,994.22
XX	XXX 26XX 41X	Energy Utility Services	483,298.63	442,134.32
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	238,483.02
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	27,420.58
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	13,600.00	6,040.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	436,816.80
b. Related Services Block Grant Entitlement	145,605.60
c. Total Entitlements Subject to Reversion	582,422.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	774,621.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,232,285.65
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	867,751.27	0.00	0.00	0.00	0.00
280	1XXX	2XX	127,743.97	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	48.10	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,248.82	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	164,798.56	0.00	0.00	0.00	0.00
280	21XX	2XX	3,554.33	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	58,190.33	0.00	0.00	0.00	0.00
280	24XX	2XX	5,587.71	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	2,362.56	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,232,285.65	0.00	0.00	0.00	0.00

1,232,285.65

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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15 Flathead County

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	867,228.00	0.00	0.00	0.00	867,228.00
Land Improvements	2,351,583.88	144,680.64	238,483.02	0.00	2,734,747.54
Buildings	53,128,957.09	28,100.90	0.00	0.00	53,157,057.99
Machinery and Equipment	5,509,705.52	2,097.24	127,802.65	0.00	5,639,605.41
Totals at Historical Cost	61,857,474.49	174,878.78	366,285.67	0.00	62,398,638.94
Depreciation					
Improvement Accum	1,306,358.58	3,284.44	91,585.20	0.00	1,401,228.22
Building Accum	12,488,638.49	4,031.19	1,109,044.20	0.00	13,601,713.88
Machinery and Equipment Accum	3,577,583.97	-54,757.50	396,640.19	0.00	3,919,466.66
Total Accumulated Depreciation	17,372,581.04	-47,441.87	1,597,269.59	0.00	18,922,408.76
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	44,484,893.45	222,320.65	-1,230,983.92	0.00	43,476,230.18

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	1,683,016.02	693,387.51	0.00	0.00	2,376,403.53	0.00	2,376,403.53
Other	72.71	0.00	0.00	0.00	72.71	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,683,088.73	693,387.51	0.00	0.00	2,376,476.24	0.00	2,376,403.53
Bond(s)							
03/15/2005	1,500,000.00	0.00	8,910,000.00	0.00	0.00	0.00	0.00
09/27/2005	5,930,000.00	0.00	5,930,000.00	0.00	5,440,000.00	0.00	5,440,000.00
06/30/2013	8,935,000.00	0.00	8,935,000.00	0.00	8,900,000.00	0.00	8,900,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	16,365,000.00	0.00	23,775,000.00	0.00	14,340,000.00	0.00	14,340,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0311-92295972

**** Recalculated ****

15 Flathead County

0311 Flathead H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	2,413,289.00	179,762.00	0.00	2,593,051.00
Net Pension - TRS	15,404,024.00	84,963.00	0.00	15,488,987.00